



PLEASE READ INFORMATION ON REVERSE BEFORE COMPLETING THIS APPLICATION
BUSINESS TAX CERTIFICATE APPLICATION

Finance Department, P.O. Box 45017, Fresno, CA 93718-5017
Fresno City Hall - 2600 Fresno St., Rm 1096, Fresno, CA 93721-3611
Phone (559) 621-6880, FAX - (559) 498-2544

Hours 10:00 a.m. - 5:00 p.m., Monday – Thursday, closed Friday

Application Processing Fee	\$10.00
Initial Tax Charge	+ \$
State Mandated Fee For More Information See SB1186 Notice on Reverse	+ \$ 1.00
Please Remit This Amount	= \$

1. Business Name:

If a Business Name is not used, enter Owner's Name

If Business is also a Corporation, please list Corporation Name

2. Date Opened:

____/____/____ Date your business began operating in the City of Fresno.
mo day yr

3. Business Location:

Physical/Street Address (or Range of Addresses) Unit No.

City State Zip Code / **Business Phone #**

4. Mailing Address:

Street/PO Box Address Unit No.

City State Zip Code / Business e-mail address

5. Landlord Information:

Name of Property Owner or person to whom rent is paid.

Address of Property Owner or person to whom rent is paid.

6. Describe Business:

(in detail)

Include principle service or product, and whether business income is wholesale, retail or both

7. Ownership Type:

(Check One)

Sole Proprietor []

Partnership []

Corporation []

LLC []

Trust []

8. Ownership Info:	(Circle One) Owner/Partner/President	(Circle One) Co-Owner/Partner/ Vic Pres./etc.
FULL NAME		
COMPLETE RESIDENTIAL ADDRESS (INCLUDE ZIP)		
RESIDENCE TELEPHONE ()	<input type="checkbox"/> cell <input type="checkbox"/> home	<input type="checkbox"/> cell <input type="checkbox"/> home
SOCIAL SECURITY NO.		
DATE OF BIRTH		
DRIVER'S LICENSE NO.		

IF ADDITIONAL PARTNERS/OWNERS EXIST, PLEASE ATTACH SEPARATE LIST

9.

____/____/____
Federal I.D. No. (If applicable) State Resale Cert. No. (If applicable) State Contractors Lic. No. (If applicable) Expiration Date

10.

Signature

Print Name & Title

Date

FOR OFFICIAL USE ONLY

CLASS CODE: _____ FIRST TAX PERIOD _____ EXPIR DATE: _____

NOTES: _____

IY: ☐ Yes

☐ No DATE: _____ BY: _____

☐ Amusement Device ☐ Billiards ☐ EZ-expires: _____ ☐ PD

Account: _____

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IMPORTANT INFORMATION

Thank you for filing an application for a City of Fresno Business Tax Certificate. The business taxes you pay help fund a variety of governmental functions, such as police, fire protection, street maintenance, parks, economic development and general administration. Before completing and filing this application, please read the information below carefully. Once you have filed this application, paid the processing fee and initial tax, and obtained a Business Control Number, your copy of this application becomes your temporary Business Tax Certificate until the City provides a permanent certificate.

NATURE OF TAXATION

Obtaining a Business Tax Certificate does not entitle the holder thereof to carry on any business without having complied with all applicable provisions of the Fresno Municipal Code (FMC), or carry on any business in any building or location where the conduct of such business would be in violation of the FMC.

CHANGES OF INFORMATION

The Finance Department must be notified immediately if any information contained on this application changes, or if the business closes, is sold, or moves out of the City of Fresno. You can contact the Department at (559) 621-6880 or provide the changes in writing by mail or FAX (559) 498-2544. You can also visit our office at Fresno City Hall, 2600 Fresno Street in downtown Fresno. Or you may update your account on the Internet at: www.businessstax.fresno.gov/WebRenewals/

PAYMENT OF BUSINESS TAXES

Depending upon your type of business, taxes are paid either as a fixed amount or an amount based upon the gross receipts of the business. With few exceptions, a Business Tax Certificate must be renewed either monthly, quarterly or annually for it to remain valid. The City provides reporting forms needed for the determination and payment of business taxes when due. Please contact the Finance Department if you do not receive a reporting form when expected, so that a replacement form can be provided prior to the delinquency date of any business taxes. Mailed payments must be postmarked on or before the due date indicated on the reporting form to be considered timely. Late fees, ranging from 20 to 40 percent, are assessed if a payment becomes delinquent.

EXAMINATION OF RECORDS

Any holder of a Business Tax Certificate must keep complete records of all business transactions, including sales, receipts, purchases and other expenditures, and make such records available for examination by the City, if requested.

SPECIAL TAXES AND PERMITS

Additional taxes or permit fees may be required if your business is located within a Business Improvement Area, or conducts a particular type of business activity. Examples would include hotels and motels, taxicab companies and drivers, massage, card rooms and card room dealers, dance halls, funeral escorts, billiard rooms, video/amusement games, and mobile food vendors. When your application is filed with the City, it will be evaluated to determine if any such taxes or permit fees will apply to your business.

MULTIPLE LOCATIONS

In most instances, a separate Business Tax Certificate must be filed for each location of the same business within Fresno.

SALES OR USE TAX

Sales or use tax may apply to your business activities. You may seek written advice regarding the application of this tax to your particular business by writing to the nearest State Board of Equalization office. For general information, please call the Board of Equalization at 1-800-400-7115.

SPECIAL NOTICE REGARDING SB1186:

In September 2012, California State Governor Gerry Brown signed into law SB1186, which adds a state fee of \$1.00 on any applicant for a business tax certificate or business license or similar instrument or permit, or renewal thereof. The purpose is to increase disability access and compliance with construction related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with federal and state disability laws, as specified.

Under federal and state law, compliance with disability access law is a serious and significant responsibility that applies to all California property owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

The Division of the State Architect at www.dgs.ca.gov/dsa/Home.aspx
The California Commission on Disability Access at www.cdda.ca.gov
The Department of Rehabilitation at www.rehab.cahwnet.gov